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ANNUAL REPORT

For the Town of

LYMAN, N. H.



Year ending December 31, 1970

TOWN OF LYMAN, NEW HAMPSHIRE

Annual Report of the Town Officers

Year Ended December 31, 1970

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LYMAN TOWN OFFICERS

Fiscal Year 1970

MODERATOR — William H. Stephens, Jr. — Keith Booth

TOWN CLERK — Donald Wrigley

TREASURER — Vera K. Welch

SELECTMEN

Leonard R. Welch, 1971

Bernard R. Santy, 1972

James E. Merchant, 1973

TAX COLLECTOR — William H. Stephens, Jr.

OVERSEER OF THE POOR — Donald Wrigley (resigned)

SUPERVISORS OF THE CHECKLIST

Dorothy Richards, 1972

Kathleen Locke, 1974

Myrtle Stephens, 1976

TRUSTEES OF TRUST FUNDS

Marion Hubbard, 1971

Loretta Locke, 1972

Bertha Bonor, 1973

LIBRARY TRUSTEES

Loretta Locke, 1971

Mary Santy, 1972

Yvonne Booth, 1973

LIBRARIAN — Marion Hubbard

POLICE OFFICER — Oscar Bonor

DOG POLICE — Oscar Bonor

HIGHWAY AGENT — Everett Fenoff

TOWN HOUSE AGENT — William H. Stephens, Jr.

CEMETERY ASSOCIATION

Clayton Miner, 1971

Clara Birch, 1972

Keith Booth, Chairman, 1973

Appointed by Selectmen

* The Selectmen meet in public session every 2nd and 4th Thursday of the month from 1 to 3 p.m., in the Town Hall.

LYMAN WARRANT
THE STATE OF NEW HAMPSHIRE

To the inhabitants of the Town of Lyman, in the County of Grafton and the State of New Hampshire, qualified to vote in town affairs:

You are hereby notified to meet at the Lyman Town Hall in said Town on Tuesday, the 9th day of March, 1971, polls to open at ten o'clock in the forenoon and will not be closed before five o'clock in the afternoon in said Town Hall, to act on Article 1., the remaining Articles to be considered at one in the afternoon.

ARTICLE 1. To choose all necessary Town Officers for the ensuing year.

ARTICLE 2. To see if the Town will vote to raise and appropriate the sum of Eleven Thousand Six Hundred and Twenty Dollars (\$11,620.00) as may be necessary to defray Town charges for the ensuing year. All items marked by an asterisk in the budget are covered by this Article.

ARTICLE 3. To see if the Town will vote to raise and appropriate the sum of Fourteen Thousand Seventy-two Dollars and Forty-eight Cents (\$14,072.48) to maintain highways, equipment and Town share of T.R.A. All items marked by a cross in the budget are covered by this Article.

ARTICLE 4. To see if the Town will vote to raise and appropriate the sum of Four Hundred Sixty-nine Dollars (\$469.00) for the Health Department (Health Officer & Overseer of Poor \$60.00, Lisbon District Nursing Association \$195.00, White Mountain Community Services \$214.00).

ARTICLE 5. To see if the Town will vote to raise and appropriate the sum of Two Hundred Fourteen Dollars (\$214.00) to help defray the cost of the Lisbon Town Dump.

ARTICLE 6. To see if the Town will vote to raise and appropriate the sum of Four Hundred Dollars (\$400.00) for Town Cemeteries.

ARTICLE 7. To see if the Town will vote to raise and appropriate the sum of One Hundred Twenty-five Dollars (\$125.00) for white pine blister control.

ARTICLE 8. To see if the Town will vote to raise and appropriate the sum of Ninety-nine Dollars and Seventy Cents (\$99.70) for dues to the White Mountain Region Association.

ARTICLE 9. To see if the Town will vote to authorize the Selectmen to transfer fifty percent (50%) of any 1971 annual net budget surplus funds to the Capital Reserve Fund established for the purchase of highway equipment.

ARTICLE 10. To see if the Town will vote to grant a discount of two percent (2%) on all taxes paid on or before such time as the Selectmen may designate.

ARTICLE 11. To see if the Town will vote as compensation for the Tax Collector one percent (1%) of the taxes collected.

ARTICLE 12. To see if the Town will vote to authorize the Selectmen to sell and dispose of any real estate acquired by tax deed.

ARTICLE 13. To see if the Town will vote to authorize the Selectmen to borrow monies from time to time for current indebtedness of the Town for the ensuing year in anticipation of taxes to be collected for the year 1971 and to be paid therefrom.

ARTICLE 14. To see if the Town will vote to authorize the purchase of new highway equipment, namely a loader; and to raise and appropriate for the aforesaid purpose a sum not exceeding Eighteen Thousand Dollars (\$18,000.00); and to authorize the Board of Selectmen to borrow on the credit of the Town the sum of money so raised and appropriated; and for this purpose to authorize the issue of serial notes of the Town under and in accordance with the provisions of the Municipal Finance Act or any other enabling authority.

ARTICLE 15. To see if the Town will vote to authorize the purchase of new highway equipment, namely a truck; and to raise and appropriate for the aforesaid purpose a sum not exceeding Ten Thousand Dollars (\$10,000.00); and to authorize the Board of Selectmen to borrow on the credit of the Town the sum of money so raised and appropriated; and for this purpose to authorize the issue of serial notes of the Town under and in accordance with the provisions of the Municipal Finance Act or any other enabling authority.

ARTICLE 16. To see if the Town will vote to authorize the Selectmen to sell and convey the former school house building and land, and to apply the proceeds of said sale toward the purchase of the new loader.

ARTICLE 17. To see if the Town will vote to approve the obtaining of the services of the State auditors for the annual audit of the Town accounts.

ARTICLE 18. To hear reports of agents, auditors, committees and officers heretofore chosen, and pass any vote relating thereto.

ARTICLE 19. To transact any other business that may legally come before the meeting.

Given under our hands and seals, this 19th day of February, 1971.

Leonard R. Welch
Bernard R. Santy
James E. Merchant

Selectmen of Lyman, N.H.

BUDGET OF THE TOWN OF LYMAN

For Fiscal Year 1971

	1970	1971
* Town Officers Salaries	\$ 1,650.00	\$ 1,750.00
* Town Office Administrative Expenses	1,200.00	1,400.00
* Election and Registration Expenses	270.00	100.00
* Town Hall and other Buildings	300.00	300.00
* Social Security	525.00	550.00
* Police Department	60.00	80.00
* Fire Department	250.00	1,000.00
Blister Rust		125.00
* Insurance	1,100.00	1,800.00
* Legal Expenses	100.00	100.00
* Civilian Defense	50.00	50.00
Health Department	380.00	469.00
Dump	214.00	214.00
* Town Maintenance - Summer	4,550.00	4,600.00
* Town Maintenance - Winter	3,000.00	3,700.00
* General Expenses of Highway Department	3,000.00	5,000.00
* Town Road Aid	778.18	772.48
* Libraries	30.00	30.00
* Old Age Assistance	650.00	1,400.00
* Town Poor	200.00	200.00
* Memorial Day	10.00	10.00
Cemeteries	300.00	400.00
Advertising and Regional Associations	99.70	99.70
Payment on Debt - Principal	997.84	
Payment on Debt - Interest	119.87	
* Contingency Fund	200.00	200.00
* Interest on Temporary Loans	150.00	250.00
* Town Revaluation	250.00	200.00
* County Tax	2,180.03	2,200.00
Total	\$22,614.62	\$27,000.18

SUMMARY INVENTORY OF VALUATION

Town of Lyman for 1970

Land	\$ 364,600.00
Buildings	655,270.00
Electric Plants (4)	67,450.00
Mobile Homes (8)	20,610.00
Boats & Launches (23)	1,750.00

Total Gross Valuation

\$1,109,680.00

Less Elderly Exemption (7)

24,220.00

**Net Valuation on which Tax Rate
is Computed**

\$1,085,460.00

Veterans Exemption (9) \$450.00

Population as of April Census (213)

Tax Rate:

School - \$3.23

Town - 1.28

County- .19

LIST OF UNCOLLECTED TAXES

(with interest added)

December 31, 1970

Levies of	1969	1970
Head and Poll Taxes:		
Chartier, Lillian		\$ 7.70
Clough, Edward & Alice (Included in Tax Sale)		15.40
Dusik, Arkade		5.50
Fenoff, Everett & Betty (Included in Tax Sale)		15.40
Twombly, Joan		7.70
Yield Taxes:		
Czarnecki, Joseph I.		39.84
Ingerson, Douglas		6.02
Unredeemed Tax Sales:		
Allen, Daniel - % George Hicks	\$ 29.93	
Aldrich, Ernest H.		40.77
Clough, Edward		364.54
Clough, Roger	141.66	166.25
Donahoe, Joseph & Ruth	59.59	153.85
Hicks, Wilma		28.40
Kimball, Charlotte		88.50
Nihan, Doris	4.01	
Parent, Gary		26.47
Parker, Stanley & Anna		287.86
Rath, John & Ruth		141.21
Santy, Robert		224.63
Tomlinson, Wm. G.	16.60	
11% Interest after July 3, 1970.		

Wm. H. Stephens
Collector of Taxes

STATE OF NEW HAMPSHIRE

TAX COMMISSION

COMMISSIONERS

WILLIAM MAYNARD, CHAIRMAN
BOW

LAWTON B. CHANDLER, SECRETARY
CONCORD

WILLIAM G. CONWAY
KEENE

DIVISION OF MUNICIPAL
ACCOUNTING
FREDERICK E. LAPLANTE
DIRECTOR



CONCORD 03301

March 2, 1971

SUMMARY OF FINDINGS AND RECOMMENDATIONS

Board of Selectmen

Lyman, New Hampshire

Gentlemen:

Submitted herewith is the report of the annual examination and audit of the accounts of the Town of Lyman for the fiscal year ended December 31, 1970, which was made by this Division in accordance with the vote of the Town. Exhibits hereafter listed are included as part of the report.

One of the enclosed audit reports must be given the Town Clerk as part of the permanent records.

SCOPE OF AUDIT

Included in the examination and audit were the accounts and records of the Board of Selectmen, Treasurer, Tax Collector, Town Clerk, Cemetery Association and Trustees of Trust Funds.

FINANCIAL STATEMENTS

Comparative Balance Sheets - December 31, 1969 and December 31, 1970:
(Exhibit A-1)

Comparative Balance Sheets as of December 31, 1969 and December 31, 1970 are presented in Exhibit A-1. As indicated therein, the surplus decreased by \$485.91 during 1970, from \$4,811.89 to \$4,325.98.

Analysis of Change in Financial Condition: (Exhibit A-2)

An analysis of the change in financial condition of the Town during the year is made in Exhibit A-2, with the factors which caused the change indicated therein. These were as follows:

Decreases in Surplus:

Net Budget Deficit	\$ 842.42	
Surplus Used To Reduce Tax Rate	1,000.00	
Transfer to Capital Reserve Fund	554.12	
Tax Collector's Excess Debits	.40	
Decrease of Cash in hands of Town Clerk	86.81	
		\$2,483.75

Increase in Surplus:

Long Term Note Paid	1,997.84	
<u>Net Decrease in Surplus</u>		\$ 485.91

Comparative Statements of Appropriations and Expenditures - Estimated and Actual Revenues: (Exhibits A-3 and A-4)

Comparative statements of appropriations and expenditures, estimated and actual revenues for the fiscal year ended December 31, 1970, are presented in Exhibits A-3 and A-4. As indicated by the budget summary (Exhibit A-4), a net overdraft of appropriations of \$1,370.62 less a revenue surplus of \$528.20 resulted in a net budget deficit of \$842.42.

Summary Statement of Receipts and Expenditures: (Exhibit B-1)

A summary statement of receipts and expenditures for the fiscal year ended December 31, 1970, made up in accordance with the uniform classification of accounts, is included in Exhibit B-1. Proof of the Treasurer's balance as of December 31, 1970, is indicated in Exhibit B-2.

AUDIT PROCEDURE

The accounts and records of all town officials charged with the custody, receipt and disbursement of public funds were examined and audited in accordance with generally accepted auditing standards, and accordingly included such tests of the accounting records and such other auditing procedures as were considered necessary in the circumstances.

Verification of uncollected and unredeemed taxes was made by mailing notices to delinquent taxpayers as indicated by the Collector's records. The amounts of uncollected and unredeemed taxes as indicated in this report are therefore subject to any changes which may be necessitated by the return of verification notices.

GENERAL COMMENTSCurrent Surplus:

The current surplus (Excess of total assets over current liabilities) decreased by \$2,483.75 in 1970, from \$6,809.73 to \$4,325.98, as shown herewith:

	<u>December 31, 1969</u>	<u>December 31, 1970</u>
<u>Total Assets</u>	\$33,761.53	\$26,779.13
<u>Current Liabilities</u>	<u>26,951.80</u>	<u>22,453.15</u>
<u>Current Surplus</u>	<u>\$ 6,809.73</u>	<u>\$ 4,325.98</u>

Illegal Transfer of Accumulated Trust Fund Income Made During Year:

The records of the Trustees of Trust Funds disclosed that during 1970 accumulated income of cemetery trust funds, which was established for perpetual care of certain burial lots, was transferred in total to the newly created Lyman Cemetery Association.

In connection with this transfer, it must be noted that the Trustees are not authorized to expend surplus trust fund income for the general care of Town cemeteries. The disposition of income accruing to each cemetery

Lyman

3/2/71

trust fund is restricted by law (R.S.A., Chapter 31, Sections 19, 20 and 21) and may be used only for the care of the burial lot for which the particular fund is created.

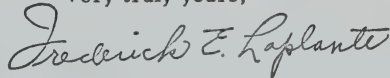
The transfer, by the Trustees during the fiscal year 1970 of all accumulated income in excess of actual maintenance costs for which the trust funds are liable, constitutes an illegal expenditure of trust fund assets. Consequently, the Trustees should request immediate reimbursement from the Cemetery Association of the excess payments made.

Conclusion:

The provisions of Chapter 184 of the Laws of 1955 require that the auditors' summary of findings and recommendations (letter of transmittal) shall be published in the next annual report of the Town. Publication of the Exhibits contained in the audit report is optional, at the discretion of the Board of Selectmen.

We extend our thanks to the officials of the Town of Lyman for their assistance during the course of the audit.

Very truly yours,



Frederick E. Laplante

Director

DIVISION OF MUNICIPAL ACCOUNTING
STATE TAX COMMISSION

FEL/lu

STATE OF NEW HAMPSHIRE

TAX COMMISSION

DIVISION OF MUNICIPAL
ACCOUNTING
FREDERICK E. LAPLANTE
DIRECTOR

COMMISSIONERS
WILLIAM MAYNARD, CHAIRMAN
BOW
LAWTON B. CHANDLER, SECRETARY
CONCORD
WILLIAM G. CONWAY
KEENE



CONCORD 03301

March 2, 1971

TOWN OF LYMAN

Certificate of Audit

This is to certify that we have examined and audited the accounts and records of the Town of Lyman for the fiscal year ended December 31, 1970.

Our examination was made in accordance with generally accepted auditing standards and accordingly, included such tests of the accounting records and such other auditing procedures as were considered necessary in the circumstances.

In our opinion, the accompanying balance sheet and statements of sources of revenues and expenditures present fairly the financial position of the Town of Lyman at December 31, 1970, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles applicable to governmental entities, applied on a basis consistent with that of the preceding fiscal year.

Respectfully submitted,

Frederick E. Laplante
Frederick E. Laplante,

Director

DIVISION OF MUNICIPAL ACCOUNTING
STATE TAX COMMISSION

FEL/lu

EXHIBIT A-2
TOWN OF LYMAN
Analysis of Change in Financial Condition
Fiscal Year Ended December 31, 1970

Surplus - December 31, 1969	\$4,811.89	
Surplus - December 31, 1970	<u>4,325.98</u>	
Decrease in Surplus		<u>\$485.91</u>

Analysis of Change

Decreases in Surplus:

Net Budget Deficit	\$ 842.42	
Surplus Used To Reduce Tax Rate	1,000.00	
Transfer To Capital Reserve Fund		
a/c Highway Equipment	554.12	
Tax Collector's Excess Debits	.40	
Decrease of Cash in Hands of Town Clerk	<u>86.81</u>	
		2,483.75

Increase in Surplus:

Long Term Note Paid	<u>1,997.84</u>	
Net Decrease		<u>\$485.91</u>

EXHIBIT A-1
TOWN OF LYMAN
Comparative Balance Sheets
As of December 31, 1969 and December 31, 1970

<u>Assets</u>	<u>December 31, 1969</u>	<u>December 31, 1970</u>
<u>Cash:</u>		
In Hands of Treasurer	\$30,978.73	\$24,137.89
In Hands of Town Clerk	<u>86.81</u>	
	\$31,065.54	<u>\$24,137.89</u>
<u>Capital Reserve Fund (Contra)</u>	14.40	587.44
<u>Due From State of New Hampshire:</u>		
Bounties	25.50	25.50
<u>Unredeemed Taxes:</u>		
Levy of 1970		\$ 1,744.72
Levy of 1969	\$ 1,587.20	<u>220.04</u>
Levy of 1968	<u>744.08</u>	
	2,331.28	1,964.76
<u>Uncollected Taxes:</u>		
Levy of 1970		\$ 48.54
Levy of 1969	\$ 253.77	
Levy of 1965	<u>46.04</u>	
	299.81	<u>48.54</u>
<u>Uncollected State Head Taxes:</u>		
Levy of 1970		\$ 15.00
Levy of 1969	\$ 20.00	
Levy of 1965	<u>5.00</u>	
	<u>25.00</u>	<u>15.00</u>
Total Assets	\$33,761.53	\$26,779.13

<u>Liabilities and Surplus</u>	<u>December 31, 1969</u>	<u>December 31, 1970</u>
<u>Appropriations Carried Forward:</u>		
<u>Town Maintenance:</u>		
Summer	\$ 1,605.00	
<u>G.A. Clark-Harry Clough</u>		
<u>Cemetery Fund</u>	777.50	
<u>Advance Payment a/c 1970 Yield Taxes</u>	56.30	\$ 68.10
<u>Capital Reserve Fund (Contra)</u>	14.40	587.44
<u>Due State of New Hampshire:</u>		
<u>State Head Tax and Penalties:</u>		
Uncollected	\$ 25.00	\$ 15.00
Collected - Not Remitted	<u>352.00</u>	<u>341.50</u>
	377.00	356.50
<u>Yield Taxes:</u>		
Uncollected	\$ 38.92	\$ 7.43
Collected - Not Remitted	<u>82.68</u>	<u>325.68</u>
	121.60	333.11
<u>School District Tax Payable</u>	24,000.00	21,108.00
<u>Long Term Notes Payable</u>	<u>1,997.84</u>	<u> </u>
Total Liabilities	\$28,949.64	\$22,453.15
Surplus	<u>4,811.89</u>	<u>4,325.98</u>
Total Liabilities and Surplus	<u>\$33,761.53</u>	<u>\$26,779.13</u>

EXHIBIT A-3
TOWN OF LYMAN
Comparative Statement of Appropriations and Expenditures
Fiscal Year Ended December 31, 1970

Appropriations Forwarded From 1969	Appropriations 1970	Receipts and Reimbursements
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General Government:

Town Officers' Salaries	\$	\$ 1,650.00	\$
Town Officers' Expenses		1,200.00	5.85
Election and Registration Expenses		270.00	
Town Hall and Other Town Buildings Maintenance		300.00	
Town Revaluation		250.00	

Protection of Persons and Property:

Police Department		60.00	
Fire Department		250.00	11.99
Insurance		1,100.00	
Civil Defense		50.00	

Health and Sanitation:

Health Department		380.00	
Town Dump		214.00	

Highways and Bridges:

Town Road Aid		778.18	
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Town Maintenance:

Summer	1,605.00	4,550.00	1,548.64
Winter		3,000.00	
General Expenses of Highway Department		3,000.00	172.03

Libraries

30.00

Public Welfare:

Old Age Assistance		650.00	75.00
Town Poor		200.00	

Patriotic Purposes:

Memorial Day		10.00	
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Total Amount Available	Expenditures 1970	Balances		Appropriations Forwarded To 1971
		Unexpended	Overdrafts	
\$ 1,650.00	\$ 1,688.23	\$	\$ 38.23	\$
1,205.85	1,260.26		54.41	
270.00	271.50		1.50	
300.00	75.38	224.62		
250.00	140.24	109.76		
60.00	60.00			
261.99	81.88	180.11		
1,100.00	1,768.00		668.00	
50.00	50.00			
380.00	351.00	29.00		
214.00	214.00			
778.18	778.18			
7,703.64	6,176.06	1,527.58		
3,000.00	3,701.12		701.12	
3,172.03	4,742.33		1,570.30	
30.00	30.00			
725.00	504.15	220.85		
200.00	13.87	186.13		
10.00	10.00			

EXHIBIT A-3 (Continued)
TOWN OF LYMAN
Comparative Statement of Appropriations and Expenditures
Fiscal Year Ended December 31, 1970

	Appropriations Forwarded From 1969	Appropriations 1970	Receipts and Reimbursements
<u>Public Service Enterprises:</u>			
Cemeteries	\$	\$ 300.00	\$
<u>Unclassified:</u>			
Damages and Legal Expenses		100.00	
Advertising and Regional Associations		99.70	
Retirement and Social Security		525.00	
Overlay		709.95	
Contingency Fund		200.00	
<u>Interest:</u>			
Paid on Tax Anticipation Loans		150.00	
Paid on Long Term Notes		119.87	
<u>Indebtedness:</u>			
Payments on Long Term Notes		997.84	
Payments to Trustees of Trust Funds	777.50		
<u>Payments To Other Governmental Divisions:</u>			
School District Tax	24,000.00	36,108.00	
County Tax		2,130.08	
	\$26,382.50	\$59,382.62	\$1,813.51

Total Amount Available	Expenditures 1970	Balances		Appropriations Forwarded To 1971
		Unexpended	Overdrafts	
\$ 300.00	\$ 300.00	\$	\$	\$
100.00	75.00	25.00		
99.70	99.70			
525.00	496.27	28.73		
709.95	749.09		39.14	
200.00		200.00		
150.00	193.33		43.33	
119.87	106.24	13.63		
997.84	1,997.84		1,000.00	
777.50	777.50			
60,108.00	39,000.00			21,108.00
2,130.08	2,130.08			
\$87,578.63	\$67,841.25	\$2,745.41	\$4,116.03	\$21,108.00

EXHIBIT A-4
TOWN OF LYMAN
Comparative Statement of Estimated and Actual Revenues
and Budget Summary
Fiscal Year Ended December 31, 1970

	Revenues			
	Estimated	Actual	Excess	Deficit
<u>Taxes:</u>				
<u>Current Year:</u>				
Property Taxes	\$50,566.62	\$50,566.62	\$	\$
Poll Taxes	158.00	160.00	2.00	
Yield Taxes	1,340.00	1,470.92	130.92	
<u>Interest Received on Taxes</u>	160.00	258.31	98.31	
<u>Surplus Used To Reduce Tax Rate</u>	1,000.00	1,000.00		
<u>From State of New Hampshire:</u>				
Interest and Dividends Tax	1,836.00	1,836.00		
Savings Bank Tax	48.00	48.01	.01	
Meals and Rooms Tax	788.00	803.69	15.69	
6% Business Profits Tax	1,662.00	1,662.46	.46	
Head Tax Commission		46.50	46.50	
<u>From Local Sources, Except Taxes:</u>				
Motor Vehicle Permit Fees	1,600.00	1,747.56	147.56	
Dog Licenses	160.00	160.00		
Business Licenses, Permits and Filing Fees	4.00	8.00	4.00	
Rent of Town Equipment	60.00	48.00		12.00
Sale of Town Property		94.75	94.75	
	<u>\$59,382.62</u>	<u>\$59,910.82</u>	<u>\$540.20</u>	<u>\$12.00</u>

Budget Summary

Overdrafts of Appropriations	\$ 4,116.03	
Unexpended Balances of Appropriations	<u>2,745.41</u>	
Net Overdraft of Appropriations		\$1,370.62
Actual Revenues	\$59,910.82	
Estimated Revenues	<u>59,382.62</u>	528.20
Net Budget Deficit		<u>\$842.42</u>

EXHIBIT B-1
TOWN OF LYMAN
Classified Statement of Receipts and Expenditures
Fiscal Year Ended December 31, 1970

Receipts

Current Revenue:

Local Taxes:

Current Year:

Property Taxes	\$49,846.53	
Poll Taxes	150.00	
Yield Taxes	1,664.26	
State Head Taxes	<u>435.00</u>	
		\$52,095.79

Prior Year:

Property Taxes	\$ 58.25	
Poll Taxes	8.00	
State Head Taxes	25.00	
Yield Taxes	<u>233.56</u>	
		324.81
Redemptions From Tax Sales		2,111.24
Interest Received on Taxes		258.31
State Head Tax Penalties		<u>4.00</u>
		\$ 54,794.15

From State of New Hampshire:

Town Road Aid	\$ 1,548.64	
Class V Highways Maintenance (Contra)	5,761.56	
Interest and Dividends Tax	1,836.00	
Savings Bank Tax	48.01	
Fighting Forest Fires	11.99	
Reimbursement a/c Road Tolls	172.03	
Reimbursement a/c Old Age Assistance	75.00	
Bounties	23.50	
Meals and Rooms Tax	803.69	
6% Business Profits Tax	<u>1,662.46</u>	
		11,942.88

From Local Sources, Except Taxes:

Motor Vehicle Permit Fees	\$ 1,746.56	
Dog Licenses	161.00	
Business Licenses, Permits and Filing Fees	8.00	
Rent of Town Property	<u>48.00</u>	

Appropriation Credit:

Town Officers' Expenses	<u>5.85</u>	
		<u>1,969.41</u>
Total Current Revenue Receipts		\$ 68,706.44

EXHIBIT B-1 (Continued)
TOWN OF LYMAN
Classified Statement of Receipts and Expenditures
Fiscal Year Ended December 31, 1970

Receipts (Continued)

Receipts Other Than Current Revenue:

Proceeds of Tax Anticipation Notes	\$ 8,000.00	
Sale of Town Property	94.75	
Advance Payment of 1971 Yield Taxes	<u>68.10</u>	\$ 8,162.85
Total Receipts From All Sources		\$ 76,869.29
Balance - January 1, 1970		<u>30,978.73</u>
Grand Total		<u>\$107,848.02</u>

Expenditures

General Government:

Town Officers' Salaries	\$ 1,688.23	
Town Officers' Expenses	1,260.26	
Election and Registration Expenses	271.50	
Town Hall and Town Buildings Maintenance	75.38	
Town Revaluation	<u>140.24</u>	\$ 3,435.61

Protection of Persons and Property:

Police Department	\$ 60.00	
Fire Department	81.88	
Insurance	1,768.00	
Civil Defense	50.00	
Bounties	<u>23.50</u>	1,983.38

Health and Sanitation:

Health Department	\$ 351.00	
Town Dump	<u>214.00</u>	565.00

EXHIBIT B-1 (Continued)
TOWN OF LYMAN
Classified Statement of Receipts and Expenditures
Fiscal Year Ended December 31, 1970

Expenditures (Continued)

Highways and Bridges:

Town Road Aid	\$ 778.18	
<u>Town Maintenance:</u>		
Summer	6,176.06	
Winter	3,701.12	
General Expense of Highway Department	4,742.33	
Class V Duncan Highways Maintenance (Contra)	<u>5,761.56</u>	\$ 21,159.25

<u>Library</u>		30.00
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Public Welfare:

Old Age Assistance	\$ 504.15	
Town Poor	<u>13.87</u>	518.02

Patriotic Purposes:

Memorial Day		10.00
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Public Service Enterprises:

Cemeteries		300.00
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Unclassified:

Damages and Legal Expenses	\$ 75.00	
Advertising and Regional Associations	99.70	
Taxes Bought By Town	1,744.72	
Retirement and Social Security	<u>496.27</u>	

Discounts, Abatement and Refunds:

Abatement	<u>23.40</u>	2,439.09
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Interest:

Paid on Tax Anticipation Loans	\$ 193.33	
Paid on Long Term Notes	<u>106.24</u>	299.57

EXHIBIT B-1 (Continued)
TOWN OF LYMAN
Classified Statement of Receipts and Expenditures
Fiscal Year Ended December 31, 1970

Expenditures (Continued)

Indebtedness:

Payments on Tax Anticipation Loans	\$ 8,000.00	
Payments on Long Term Notes	1,997.84	
Payments to Capital Reserve Fund	554.12	
Payments to Trustee of Trust Fund	<u>777.50</u>	
		\$ 11,329.46

Payments To Other Governmental Divisions:

State of New Hampshire:

State Head Taxes:

1969 Account	\$ 342.50	
1970 Account	<u>85.50</u>	
		\$ 428.00

<u>2% Bond and Debt Retirement Tax</u>	82.67
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<u>School District Tax</u>	39,000.00
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<u>County Tax</u>	<u>2,130.08</u>
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	<u>41,640.75</u>
Total Expenditures For All Purposes	\$ 83,710.13
Balance - December 31, 1970	<u>24,137.89</u>
Grand Total	<u><u>\$107,848.02</u></u>

EXHIBIT B-2
TOWN OF LYMAN
Summary of Treasurer's Account and Proof of Balance
Fiscal Year Ended December 31, 1970

Balance - January 1, 1970	\$30,978.73	
Receipts During Year	<u>76,869.29</u>	
		\$107,848.02
Expenditures During Year	<u>83,710.13</u>	
Balance - December 31, 1970		<u>\$24,137.89</u>

Proof of Balance

Balance in The Lisbon Savings Bank and Trust Company, Lisbon, N. H. - Per Statement December 31, 1970		\$ 24,855.07
<u>Add: Deposits of:</u>		
January 5, 1970	\$ 72.24	
January 11, 1970	<u>59.80</u>	
		<u>132.04</u>
		\$ 24,987.11
<u>Less: Outstanding Checks</u>		<u>849.22</u>
Reconciled Balance - December 31, 1970		<u>\$24,137.89</u>

EXHIBIT C-1
TOWN OF LYMAN
Summary of Warrants
Fiscal Year Ended December 31, 1970

	Levies of:		
	1970	1969	1965
- DR. -			
<u>Uncollected Taxes - January 1, 1970:</u>			
Property Taxes	\$	\$ 58.25	\$
Poll Taxes		8.00	
Yield Taxes		187.52	46.04
<u>Taxes Committed To Collector:</u>			
Property Taxes	50,566.62		
Poll Taxes	158.00		
Yield Taxes	1,609.13		
<u>Interest on Delinquent Taxes</u>	76.40	1.77	18.70
<u>Added Taxes:</u>			
Poll Taxes	2.00		
Yield Taxes	155.97		
	\$52,568.12	\$255.54	\$64.74
- CR. -			
<u>Remittances To Treasurer:</u>			
Property Taxes	\$49,846.53	\$ 58.25	\$
Poll Taxes	150.00	8.00	
Yield Taxes	1,720.56	187.52	46.04
Interest	76.40	1.77	18.70
<u>Discounts Allowed</u>	719.69		
<u>Abatements Allowed:</u>			
Poll Taxes	6.00		
<u>Uncollected Taxes - December 31, 1970:</u>			
Poll Taxes	4.00		
Yield Taxes	44.54		
	\$52,567.72	\$255.54	\$64.74
<u>Add: Excess Debits a/c Property Taxes</u>	.40		
	\$52,568.12	\$255.54	\$64.74

EXHIBIT C-2
TOWN OF LYMAN
Summary of Tax Sale Accounts
Fiscal Year Ended December 31, 1970

- DR. -

	Levies of:		
	<u>1970</u>	<u>1969</u>	<u>1968</u>
<u>Unredeemed Taxes - January 1, 1970</u>	\$	\$1,587.20	\$744.08
<u>Tax Sale of December 31, 1970</u>	1,744.72		
<u>Interest and Costs After Sale</u>		48.25	113.19
	<u>\$1,744.72</u>	<u>\$1,635.45</u>	<u>\$857.27</u>

- CR. -

Remittances To Treasurer:

Redemptions	\$	\$1,367.16	\$744.08
Interest and Costs		48.25	113.19
<u>Unredeemed Taxes - December 31, 1970</u>	<u>1,744.72</u>	<u>220.04</u>	
	<u>\$1,744.72</u>	<u>\$1,635.45</u>	<u>\$857.27</u>

EXHIBIT C-3
TOWN OF LYMAN
Summary of State Head Tax Warrants
Fiscal Year Ended December 31, 1970

- DR. -

	Levies of:		
	1970	1969	1967
<u>Uncollected Taxes - January 1, 1970</u>	\$	\$20.00	\$5.00
<u>Head Taxes Committed To Collector</u>	465.00		
<u>Added Head Taxes</u>	5.00		
<u>Penalties Collected</u>	1.50	2.00	.50
	<u>\$471.50</u>	<u>\$22.00</u>	<u>\$5.50</u>

- CR. -

Remittances To Treasurer:

Head Taxes	\$435.00	\$20.00	\$5.00
Penalties	1.50	2.00	.50
<u>Abatements Allowed</u>	20.00		
<u>Uncollected Taxes - December 31, 1970</u>	<u>15.00</u>		
	<u>\$471.50</u>	<u>\$22.00</u>	<u>\$5.50</u>

EXHIBIT D
TOWN OF LYMAN
Statement of Town Clerk's Account
Fiscal Year Ended December 31, 1970

- DR. -

Cash on Hand - January 1, 1970:

a/c Motor Vehicle Permit Fees	\$ 83.81	
a/c Dog Licenses	3.00	
	<hr/>	\$ 86.81

Motor Vehicle Permits Issued:

1970 - #255201-#255355	1,663.75
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Dog Licenses Issued:

55 @ \$ 2.00	\$110.00	
5 @ \$ 5.00	25.00	
1 @ \$12.00-Kennel	12.00	
	<hr/>	
	\$147.00	
10 @ \$ 1.00 - Penalties	10.00	
	<hr/>	157.00
		<hr/>
		\$1,907.56
		<hr/>

- CR. -

Remittances to Treasurer:

Motor Vehicle Permit Fees	\$1,747.56	
Dog Licenses and Penalties	160.00	
	<hr/>	
		\$1,907.56
		<hr/>

EXHIBIT E
TOWN OF LYMAN
Lyman Cemetery Association
Statement of Account and Proof of Balance
Fiscal Year Ended December 31, 1970

Receipts During Year:

Town Appropriation	\$ 300.00	
Clough Fund	777.50	
Income From Trust Funds	986.85	
Gifts	<u>100.00</u>	
		\$2,164.35

Expenditures During Year:

Monuments	\$1,000.00	
Maintenance	245.50	
Repairs	42.62	
Supplies	<u>8.00</u>	
		<u>1,296.12</u>

Balance - December 31, 1970	<u><u>\$868.23</u></u>
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Proof of Balance

Balance in The Lisbon Savings Bank and Trust Company, Lisbon, N.H. - Per Statement December 31, 1970	\$ 851.23	
<u>Add: Cash on Hand - December 31, 1970</u>	<u>17.00</u>	
Reconciled Balance - December 31, 1970		<u><u>\$868.23</u></u>

Special Maintenance Fund

Balance in The Lisbon Savings Bank and Trust Company, Lisbon, N.H. - Pass Book #16392		<u><u>\$488.78</u></u>
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EXHIBIT G
TOWN OF LYMAN
Town Officers' Surety Bonds
1970

	<u>Number</u>	<u>Amount</u>	<u>Term Beginning</u>
<u>Tax Collector:</u>			
William H. Stephens, Jr. Peerless Insurance Company	S90-56-89	\$8,000.00	March 10, 1970
<u>Town Clerk:</u>			
Donald Y. Wrigley Hartford Accident & Indemnity Co.	3796247-B	\$1,000.00	March 10, 1970
<u>Treasurer:</u>			
Vera K. Welch Peerless Insurance Company	S90-56-90	\$7,000.00	March 10, 1970
<u>Highway Agent:</u>			
Everett G. Fenoff Hartford Accident & Indemnity Co.	3796255-B	\$1,000.00	March 10, 1970
<u>Trustees of Trust Funds:</u>			
Marion Hubbard Hartford Accident & Indemnity Co.	3796254	\$1,000.00	March 12, 1968
Loretta Locke Hartford Accident & Indemnity Co.	3833757	\$1,000.00	March 11, 1969
Bertha M. Bonor Hartford Accident & Indemnity Co.	4040854	\$1,000.00	March 10, 1970

EXHIBIT F
TOWN OF LYMAN
Summary of Principal, Income and Investments
Fiscal Year Ended December 31, 1970

	PRINCIPAL		
	Balance January 1, 1970	New Funds Created	Balance December 31, 1970
<u>Cemetery:</u>			
Ellen Thornton	\$ 200.00	\$	\$ 200.00
Albert Dow	100.00		100.00
H. H. Porter	150.00		150.00
James E. Richardson	200.00		200.00
Frye Fund (Moulton Hill Cemetery)	250.00		250.00
	<u>\$ 900.00</u>	<u>\$</u>	<u>\$ 900.00</u>
<u>Capital Reserve Fund:</u>			
Highway Department	2,432.19	554.12	2,986.31
	<u>\$3,332.19</u>	<u>\$554.12</u>	<u>\$3,886.31</u>

INCOME				Balance of Principal and Income December 31, 1970
Balance January 1, 1970	Income During Year	Expended During Year	Balance December 31, 1970	
\$ 133.07	\$11.99	\$140.56	\$ 4.50	\$ 204.50
14.37	4.82	16.94	2.25	102.25
117.50	9.01	123.51	3.00	153.00
37.91	9.83	43.24	4.50	204.50
443.23	21.22	458.82	5.63	255.63
\$ 746.08	\$56.87	\$783.07	\$ 19.88	\$ 919.88
(2,417.79)	18.92		(2,398.87)	587.44
(\$1,671.71)	\$75.79	\$783.07	(\$2,378.99)	\$1,507.32

Investments

Lisbon Savings Bank and Trust Company:

a/c Thornton-Book #7855	\$ 204.50
a/c Dow-Book #7716	102.25
a/c Porter-Book #14502	153.00
a/c Richardson-Book #14555	204.50
a/c Frye-Book #14144	255.63
Total Cemetery Funds	\$ 919.88
Capital Reserve Fund- Book #15658	587.44

\$1,507.32

Lisbon, New Hampshire
January 27, 1971

Selectmen
Town of Lyman, N. H.

Gentlemen:

The Lisbon District Nursing Association Inc. was organized to provide skilled nursing care, UNDER THE DIRECTION OF THE PHYSICIAN, to the sick in their homes on a visit basis, charging in proportion to their ability to pay, health instructions, educational follow-up and arranging for medical care when necessary. It is supported by the surrounding towns served by the association, the nursing fees and the State of New Hampshire.

The District Nurse is ready to help YOU when you are sick no matter where you live in the district, or whatever your financial situation. She gives nursing care and instructions to people of all ages - elderly or chronic invalids, mothers with new babies, convalescents, returning from the hospital - in fact - to all who require skilled care in the home.

The help of the District Nurse is obtained by asking your physician to notify the nurse, or by telephoning her yourself. The nurse answers each call, but visits are continued only under the guidance of a physician.

The telephone number of the nurse is 838-6616. Fees are set at a rate of six dollars (\$6.00) per call. Fees may be modified or omitted according to circumstances.

We are asking each town served by the District Nurse to share in the support of the Association through their individual town budgets. These towns are Bath, Easton, Franconia, Landaff, Lisbon, Lyman and Sugar Hill.

Therefore, it is proposed that the town of Lyman set aside one dollar (\$1.00) per resident, (based on the 1970 census), this amount totaling \$195.00.

Respectfully submitted,

Ernest H. Butson
President

White Mountain Community Services, INCORPORATED

Tel. 444-5358

111 COTTAGE STREET
LITTLETON, NEW HAMPSHIRE 03561

February 1, 1971

Board of Selectmen

Gentlemen:

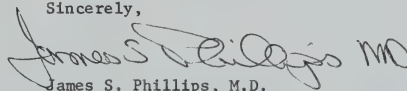
The purpose of this letter is to request you to include in your town budget for 1971 an appropriation for White Mountain Community Services, Inc. As we did last year, we are again asking for an appropriation of \$1 per person in each community based on the latest population count. For the town of Lyman, this will amount to \$213.

Last year the response from the 21 towns served by White Mountain Community Services was encouraging. Most voted the \$1 per person. Combined with voluntary giving, state grant, and patient fees, support by towns is an essential element in our ability to continue mental health service to the region.

To each Board of Selectmen we are enclosing a copy of our 1970 Annual Report and our brochure, plus a copy of the latest issue of our newsletter "Northern Lights", which we think will be helpful. However, should there be any questions which are not readily answered in the written material, please call us so that someone from our staff or Board of Directors can arrange to talk directly with you. We would consider this both our responsibility and a pleasure.

Thank you for your consideration.

Sincerely,



James S. Phillips, M.D.
President, Board of Directors

JSP/md
Encl.

OFFICERS

James S. Phillips, M.D., *President*
Mr. Robert Whitney, *Vice President*
Mrs. David Bishop, *Secretary*
Mrs. Elizabeth Gibson, *Asst. Secretary*
Mr. Hugh J. Gallen, *Treasurer*
Mr. Joseph Richard, *Asst. Treasurer*

STAFF

Donald W. Gilpin, ACSW, *Executive Director*
John S. Read, *Administrative Assistant*
Miss Miriam O. Page, *Chief Clinic Social Worker*
Arthur A. Froburg, M.A., *Clinical Psychologist*
Mrs. Beatrice L. Claypool, *Secretary*
Miss Mary Ann Downing, *Secretary*

CONSULTANTS

Margaret R. Anthonisen, M.D., *Child Psychiatry*
Rosemary C. Brewster, M.D., *Psychiatry*
E. Haskell Schell, Jr., M.D., *Psychiatry*
James S. Phillips, M.D., *Medicine*
Robert A. Page, Ph.D., *Clinical Psychology*
Professor Jeanne Murphy, *Social Work*

SUMMARY PROGRAM OF THE ACTIVITIES OF THE
WHITE MOUNTAINS REGION ASSOCIATION
1970 (33rd Year)

Received and answered 7,262 inquiries from people interested in the White Mountains region.

Wrote 66 news releases, 4 magazine articles and 5 news letters.

Printed and distributed 295,000 folders.

Sent 52 bulletins of lodging inquiries and 10 real estate bulletins.

Instrumental in changing the policy of the state to give more attention to promoting the off-season.

Successful in obtaining a \$36,000 federal grant to research the problems of snow erosion at our ski areas. This work is being done at the University of New Hampshire.

Continued to encourage outdoor sports compatible to the region:

Organized the White Mountains Ski Touring Club;

Assisted in running an Olympic Qualifying Bicycle Race;

Assisted with whitewater canoe races on the Androscoggin and Saco Rivers.

Originated and participated in the Governor's Snowmobile committee.

Developed the concept of long distance snowmobile trails for northern New Hampshire.

Continued to support the 4-H awards program.

Researched and maintained the expression of local opinions regarding many proposals of the Connecticut River Basin studies.

Maintained an active liaison with the White Mountain National Forest in recommending new projects for the Forest Service.

Acquired land on the Connecticut River at Saddle Island at the Narrows for conservation purposes.

Assisted with the development of Bedell Bridge State Park.

Assisted with the formation of a Connecticut Valley Road Improvement Association which is working to improve the highway system in the Woodsville-Littleton area.

Working to promote a forestry museum in northern New Hampshire.

MARRIAGES -- 1970

Date and Place of Marriage	Name and Surname of Groom and Bride	Residence of Each	Occupation	Name of Parents	Name, Residence and Official Station of Person By Whom Married
April 18, 1970 Jefferson, N. H.	Melody Ann Santy Darwin Charles Kay	Lyman, N. H. Lyman, N. H.	Shoeshop Laborer	Robert E. Santy Edith H. Coyer Robert F. Kay Sr. Phyllis H. Hurlburt	Rev. Paul R. Youngholm Valle Road Jefferson, N. H.
May 28, 1970 Lyman, N. H.	Gaye Zagurski Robert Jeffry Ogden	Lyman, N. H. Lyman, N. H.	Decorative Artist	William Francis Zagurski Emilia Koper George Edward Ogden Eona Mae Fair	Rev. Elizabeth A. Bogert Lyman, N. H.

BIRTHS -- 1970

Date of Birth and Name of Child	Sex	Name of Father	Maiden Name of Mother	Birthplace of Father	Birthplace of Mother
Nov. 26, 1970 Sue Ann Fenoff	F	Everett George Fenoff	Betty F. Bonor	Lyman, N. H.	Lyman, N. H.

DEATHS -- 1970

Date and Place of Death	Name of Deceased	Age	Sex	Place of Birth	Occupation	Name of Father	Name of Mother
Mar. 2, 1970 Lyman, N. H.	Joseph W. Daneau	55	M	Lyman, N. H.	Motel Work	Joseph Daneau	Marion Roxie
Aug. 23, 1970 Haverhill, N. H.	Clayton A. Mason	81	M	Littleton, N. H.	Laborer	Albert Mason	Unknown

REPORT OF THE FOREST FIRE WARDEN AND DISTRICT CHIEF

During this past year, the public has shown a great deal of cooperation in the prevention of fires. We wish to express our thanks for a job well done.

Your forest fire warden's job would be easier if everyone understood the State laws that govern the kindling of outdoor fires, a synopsis of these laws follow.

FIRE PERMITS

A fire permit is needed for all outdoor fires in or near woodland anytime the ground is not covered with snow. This includes household waste burning, even if in an incinerator, grass burning, garden trash as well as brush burning (SUCH BURNING IS RESTRICTED BY REGULATION TO BE PRIOR TO 9:00 A.M. and AFTER 5:00 P.M.).

An Air Pollution regulation forbids the burning of household waste in towns where such rubbish is collected by the town.

EXCEPTIONS

Commercial or industrial burning is allowed under normal conditions with permission of the District Fire Chief and a permit from the Fire Warden.

Camp or cooking fires are allowed on your own property with permission of the Fire Warden. On anothers' property with written permission of the landowner and permission of the Fire Warden. The Warden can forbid such fires if in a hazardous area. Permits for cooking fires in the White Mountain National Forest can be obtained from the Laconia Office or at the Ranger Stations. Permits are not required in public camp or picnic grounds where fireplaces have been built for this purpose.

REMEMBER! ONLY YOU AND I CAN PREVENT FOREST FIRES

Fires reported — STATE	484 fires - 244 acres
DISTRICT	18 fires - 33.6 acres
TOWN	0 fires

Forest Fire Warden, Wm. Stephens, Jr.
District Fire Chief, John Q. Ricard

